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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of	:	MANAGING AND ACCOUNTING FOR
	:	SHIPPING STRUCTURES
J. David Sandoval	:	
	:	
Serial No: 10/658,740	:	Group Art Unit: 3627
	:	
Filed: September 10, 2003	:	Examiner: Faris S. Almatrahi

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**AMENDMENT TO CLAIMS AND SECOND SUPPLEMENTAL  
RESPONSE TO FINAL OFFICE ACTION**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action mailed November 17, 2009, an **Amendment and Response to Final Office Action** was mailed to the Commissioner for Patents on May 17, 2010, along with a **Request for Continued Examination (RCE) Transmittal**, and a **Petition for Extension of Time**. A **Supplemental Response To Final Office Action** was mailed to the Commissioner for Patents on February 16, 2011.

The applicant, David Sandoval, and his attorney, Jon Gealow, wish to thank the Examiner Faris S. Almatrahi for his courtesy in granting a telephonic interview on June 6, 2011.